

**EXHIBIT A**

**TIME/EXPENSE RECORDS**

July 13, 2020

Firestar Diamond, Inc. - 815913D,E,F-025-200708993

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919 Third Avenue  
New York, NY 10022-3908

Re: FIRESTAR DIAMOND, INC., et al., Debtors Case #18-10509 (SHL) (the "Action")

SERVICES RENDERED

By Alvarez & Marsal Disputes and Investigations, LLC  
through June 30, 2020, not previously billed

Name	Date	Billing Category	Description	Hours	Standard Rate	Fees at Standard Rate	Discounted Rate	Fees at Discounted Rate
Bunyan, Jr., Richard	6/1/2020	Litigation Activities	Teleconference with A&M team (Leibert/Bunyan) regarding cash transfers to FDC.	0.3	\$ 480.00	\$ 144.00	\$ 408.00	\$ 122.40
Bunyan, Jr., Richard	6/1/2020	Litigation Activities	Preparation of FDC royalty payment analysis, compilation of support, and drafting of related summary.	2.0	\$ 480.00	\$ 960.00	\$ 408.00	\$ 816.00
Leibert, Seth	6/1/2020	Litigation Activities	Teleconference with A&M team (Leibert/Bunyan) regarding cash transfers to FDC.	0.3	\$ 510.00	\$ 153.00	\$ 434.00	\$ 130.20
Leibert, Seth	6/1/2020	Litigation Activities	Review and quality control of FDC transfer analysis.	0.7	\$ 510.00	\$ 357.00	\$ 434.00	\$ 303.80
Ryan, Laureen	6/1/2020	Litigation Activities	Communications with Jenner and A&M team regarding royalties.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Ryan, Laureen	6/1/2020	Litigation Activities	Communications with A&M team regarding royalties request.	0.2	\$ 895.00	\$ 179.00	\$ 761.00	\$ 152.20
Bunyan, Jr., Richard	6/3/2020	Litigation Activities	Targeted Relativity searches for email correspondences related to FDC royalty payments.	0.5	\$ 480.00	\$ 240.00	\$ 408.00	\$ 204.00
Bunyan, Jr., Richard	6/3/2020	Litigation Activities	Preparation of FDC royalty payment analysis for CY 2015-2017.	1.1	\$ 480.00	\$ 528.00	\$ 408.00	\$ 448.80
Ryan, Laureen	6/3/2020	Litigation Activities	Communications with Jenner and A&M team regarding royalties.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Ryan, Laureen	6/3/2020	Litigation Activities	Communications with A&M team regarding royalties request.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Bunyan, Jr., Richard	6/4/2020	Litigation Activities	Teleconference with A&M team (Leibert/Bunyan) regarding cash transfers to FDC.	0.5	\$ 480.00	\$ 240.00	\$ 408.00	\$ 204.00
Bunyan, Jr., Richard	6/4/2020	Litigation Activities	Preparation of FDC royalty payment analysis for CY 2015-2017, compilation of support, and drafting of related summary.	1.0	\$ 480.00	\$ 480.00	\$ 408.00	\$ 408.00
Leibert, Seth	6/4/2020	Litigation Activities	Review and quality control of updated FDC transfer analysis.	0.8	\$ 510.00	\$ 408.00	\$ 434.00	\$ 347.20
Leibert, Seth	6/4/2020	Litigation Activities	Teleconference with A&M team (Leibert/Bunyan) regarding cash transfers to FDC.	0.5	\$ 510.00	\$ 255.00	\$ 434.00	\$ 217.00
Ryan, Laureen	6/4/2020	Litigation Activities	Communications with A&M team regarding royalties request.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Ryan, Laureen	6/4/2020	Litigation Activities	Communications with Jenner and A&M team regarding royalties.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Leibert, Seth	6/9/2020	Litigation Activities	Communications with A&M team regarding settlements.	0.2	\$ 510.00	\$ 102.00	\$ 434.00	\$ 86.80
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Teleconference with A&M team (Ryan/Bunyan) regarding Costco request strategy.	0.3	\$ 480.00	\$ 144.00	\$ 408.00	\$ 122.40
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Email correspondences related to Costco course of performance analysis.	0.2	\$ 480.00	\$ 96.00	\$ 408.00	\$ 81.60
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Review of emails/documents related to Costco sent by Jenner.	0.4	\$ 480.00	\$ 192.00	\$ 408.00	\$ 163.20
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Review of Fantasy general ledger and bank statements regarding Costco course of performance.	1.2	\$ 480.00	\$ 576.00	\$ 408.00	\$ 489.60
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Targeted Relativity searches related to general returns process.	1.4	\$ 480.00	\$ 672.00	\$ 408.00	\$ 571.20
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Preparation of Costco course of performance analysis and compilation of related support.	2.4	\$ 480.00	\$ 1,152.00	\$ 408.00	\$ 979.20
Bunyan, Jr., Richard	6/10/2020	Litigation Activities	Targeted Relativity searches related to Costco customer returns.	2.5	\$ 480.00	\$ 1,200.00	\$ 408.00	\$ 1,020.00
Ryan, Laureen	6/10/2020	Litigation Activities	Communications with A&M team regarding Costco request.	0.2	\$ 895.00	\$ 179.00	\$ 761.00	\$ 152.20
Ryan, Laureen	6/10/2020	Litigation Activities	Communications with Jenner and A&M team regarding Costco request and information.	0.3	\$ 895.00	\$ 268.50	\$ 761.00	\$ 228.30
Ryan, Laureen	6/10/2020	Litigation Activities	Teleconference with A&M team (Ryan/Bunyan) regarding Costco request strategy.	0.3	\$ 895.00	\$ 268.50	\$ 761.00	\$ 228.30
Bunyan, Jr., Richard	6/11/2020	Litigation Activities	Targeted Relativity searches related to Costco customer returns and RTV.	2.8	\$ 480.00	\$ 1,344.00	\$ 408.00	\$ 1,142.40

Name	Date	Billing Category	Description	Hours	Standard Rate	Fees at Standard Rate	Discounted Rate	Fees at Discounted Rate
Bunyan, Jr., Richard	6/11/2020	Litigation Activities	Preparation of Costco course of performance analysis and compilation of related support.	2.4	\$ 480.00	\$ 1,152.00	\$ 408.00	\$ 979.20
Bunyan, Jr., Richard	6/11/2020	Litigation Activities	Preparation of Costco course of performance narrative.	1.6	\$ 480.00	\$ 768.00	\$ 408.00	\$ 652.80
Bunyan, Jr., Richard	6/11/2020	Litigation Activities	Review of Fantasy general ledger and bank statements regarding Costco course of performance.	1.3	\$ 480.00	\$ 624.00	\$ 408.00	\$ 530.40
Bunyan, Jr., Richard	6/11/2020	Litigation Activities	Teleconference with A&M team (Ryan/Bunyan) regarding Costco request.	0.4	\$ 480.00	\$ 192.00	\$ 408.00	\$ 163.20
Bunyan, Jr., Richard	6/11/2020	Litigation Activities	Continued preparation of Costco course of performance analysis and compilation of related support.	0.6	\$ 480.00	\$ 288.00	\$ 408.00	\$ 244.80
Ryan, Laureen	6/11/2020	Litigation Activities	Communications with Jenner and A&M team regarding Costco analysis observations.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Ryan, Laureen	6/11/2020	Litigation Activities	Teleconference with A&M team (Ryan/Bunyan) regarding Costco request.	0.4	\$ 895.00	\$ 358.00	\$ 761.00	\$ 304.40
Ryan, Laureen	6/11/2020	Litigation Activities	Communications with A&M team regarding Costco analysis and review/edit attachments thereto.	0.9	\$ 895.00	\$ 805.50	\$ 761.00	\$ 684.90
Bunyan, Jr., Richard	6/24/2020	Litigation Activities	Review and distribution of docket documents regarding settlement and Trustee's modified plan.	0.3	\$ 480.00	\$ 144.00	\$ 408.00	\$ 122.40
Leibert, Seth	6/24/2020	Litigation Activities	Review of docket filings provided by team.	0.9	\$ 510.00	\$ 459.00	\$ 434.00	\$ 390.60
Ryan, Laureen	6/24/2020	Litigation Activities	Communications with A&M team regarding Costco outcome and updated on status of other litigation.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Ryan, Laureen	6/24/2020	Litigation Activities	Communications with Jenner and A&M team regarding Costco outcome and status of other litigation.	0.3	\$ 895.00	\$ 268.50	\$ 761.00	\$ 228.30
Bunyan, Jr., Richard	6/29/2020	Litigation Activities	Review of counsel request regarding SDC.	0.2	\$ 480.00	\$ 96.00	\$ 408.00	\$ 81.60
Ryan, Laureen	6/29/2020	Litigation Activities	Communications with A&M team regarding claim analysis requests.	0.3	\$ 895.00	\$ 268.50	\$ 761.00	\$ 228.30
Ryan, Laureen	6/29/2020	Litigation Activities	Communications with Jenner and A&M team regarding claim analysis.	0.2	\$ 895.00	\$ 179.00	\$ 761.00	\$ 152.20
Bunyan, Jr., Richard	6/30/2020	Litigation Activities	Targeted Relativity searches related to SDC transfers.	1.1	\$ 480.00	\$ 528.00	\$ 408.00	\$ 448.80
Bunyan, Jr., Richard	6/30/2020	Litigation Activities	Review and analysis of SDC transfers.	1.7	\$ 480.00	\$ 816.00	\$ 408.00	\$ 693.60
<b>Litigation Activities Total</b>				<b>33.4</b>		<b>\$ 17,711.00</b>		<b>\$ 15,057.00</b>
Leibert, Seth	6/3/2020	Monthly reporting	Begin preparing Old A.J. Inc. draft May MORs.	1.3	\$ 510.00	\$ 663.00	\$ 434.00	\$ 564.20
Leibert, Seth	6/3/2020	Monthly reporting	Begin preparing Firestar/Fantasy draft May MORs.	1.8	\$ 510.00	\$ 918.00	\$ 434.00	\$ 781.20
Leibert, Seth	6/4/2020	Monthly reporting	Prepare Old A.J. Inc. draft May MORs.	1.0	\$ 510.00	\$ 510.00	\$ 434.00	\$ 434.00
Leibert, Seth	6/4/2020	Monthly reporting	Prepare Firestar/Fantasy draft May MORs.	2.4	\$ 510.00	\$ 1,224.00	\$ 434.00	\$ 1,041.60
Leibert, Seth	6/5/2020	Monthly reporting	Prepare Old A.J. Inc. draft May MORs.	1.9	\$ 510.00	\$ 969.00	\$ 434.00	\$ 824.60
Leibert, Seth	6/5/2020	Monthly reporting	Prepare Firestar/Fantasy draft May MORs.	2.1	\$ 510.00	\$ 1,071.00	\$ 434.00	\$ 911.40
Leibert, Seth	6/5/2020	Monthly reporting	Continue preparing Firestar/Fantasy draft May MORs.	0.9	\$ 510.00	\$ 459.00	\$ 434.00	\$ 390.60
Leibert, Seth	6/8/2020	Monthly reporting	Prepare Old A.J. Inc. draft May MORs.	2.0	\$ 510.00	\$ 1,020.00	\$ 434.00	\$ 868.00
Leibert, Seth	6/8/2020	Monthly reporting	Prepare Firestar/Fantasy draft May MORs.	1.4	\$ 510.00	\$ 714.00	\$ 434.00	\$ 607.60
Leibert, Seth	6/9/2020	Monthly reporting	Finalize drafts of Old A.J. Inc. May MORs.	1.8	\$ 510.00	\$ 918.00	\$ 434.00	\$ 781.20
Leibert, Seth	6/9/2020	Monthly reporting	Finalize drafts of Firestar/Fantasy May MORs.	1.5	\$ 510.00	\$ 765.00	\$ 434.00	\$ 651.00
Leibert, Seth	6/12/2020	Monthly reporting	Communications with GCAL regarding May MORs.	0.2	\$ 510.00	\$ 102.00	\$ 434.00	\$ 86.80
Ryan, Laureen	6/15/2020	Monthly reporting	Communications with A&M team regarding MORs.	0.2	\$ 895.00	\$ 179.00	\$ 761.00	\$ 152.20
Leibert, Seth	6/16/2020	Monthly reporting	Update drafts to May MORs.	1.0	\$ 510.00	\$ 510.00	\$ 434.00	\$ 434.00
Bunyan, Jr., Richard	6/17/2020	Monthly reporting	Redacting of May bank statements for MORs.	0.4	\$ 480.00	\$ 192.00	\$ 408.00	\$ 163.20
Leibert, Seth	6/17/2020	Monthly reporting	Communication to A&M team regarding May MORs.	0.3	\$ 510.00	\$ 153.00	\$ 434.00	\$ 130.20
Leibert, Seth	6/17/2020	Monthly reporting	Finalize drafts of May MORs for team review.	2.1	\$ 510.00	\$ 1,071.00	\$ 434.00	\$ 911.40
Ryan, Laureen	6/17/2020	Monthly reporting	Communications with A&M team regarding MORs for May.	0.2	\$ 895.00	\$ 179.00	\$ 761.00	\$ 152.20
Ryan, Laureen	6/18/2020	Monthly reporting	Communications with A&M team regarding MORs for May and review draft MORs attached thereto.	0.6	\$ 895.00	\$ 537.00	\$ 761.00	\$ 456.60
Ryan, Laureen	6/18/2020	Monthly reporting	Communications with Jenner and A&M team regarding MORs for May.	0.1	\$ 895.00	\$ 89.50	\$ 761.00	\$ 76.10
Leibert, Seth	6/19/2020	Monthly reporting	Finalize drafts of May MORs based on team comments.	1.0	\$ 510.00	\$ 510.00	\$ 434.00	\$ 434.00
Leibert, Seth	6/19/2020	Monthly reporting	Communication to Trustee and A&M team regarding May MORs.	0.2	\$ 510.00	\$ 102.00	\$ 434.00	\$ 86.80
Ryan, Laureen	6/19/2020	Monthly reporting	Communications with Jenner and A&M team regarding MORs for May.	0.2	\$ 895.00	\$ 179.00	\$ 761.00	\$ 152.20
<b>Monthly reporting Total</b>				<b>24.6</b>		<b>\$ 13,034.50</b>		<b>\$ 11,091.10</b>
Bunyan, Jr., Richard	6/3/2020	Professional Fees/Retention	Initial preparation of May invoice documents.	0.3	\$ 480.00	\$ 144.00	\$ 408.00	\$ 122.40
Bunyan, Jr., Richard	6/8/2020	Professional Fees/Retention	Preparation of May invoice and statement of fees.	3.6	\$ 480.00	\$ 1,728.00	\$ 408.00	\$ 1,468.80

Name	Date	Billing Category	Description	Hours	Standard Rate	Fees at Standard Rate	Discounted Rate	Fees at Discounted Rate
Leibert, Seth	6/9/2020	Professional Fees/Retention	Review and update monthly fee application.	0.6	\$ 510.00	\$ 306.00	\$ 434.00	\$ 260.40
Bunyan, Jr., Richard	6/9/2020	Professional Fees/Retention	Updates to May invoice and statement of fees per review comments.	0.2	\$ 480.00	\$ 96.00	\$ 408.00	\$ 81.60
<b>Professional Fees/Retention Total</b>				<b>4.7</b>		<b>\$ 2,274.00</b>		<b>\$ 1,933.20</b>
<b>Grand Total</b>				<b>62.7</b>		<b>\$ 33,019.50</b>		<b>\$ 28,081.30</b>